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JEFFREY A. DITTMER
MARK E. PHILLIPS*
MARK H. GILLIS
BRANDY M. MAAS‡
JOSEPH SCHIMANSKY

Pg 1 of 10
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February 2, 2007

Clerk of Courts
United States Bankruptcy Court
Southern District of New York
Delphi Corporation Claims
One Bowling Green
Room 534
New York, NY 10004-1408

Re: United States Bankruptcy Court In re Delphi Corporation, et al.
Chapter 11; Case No.: 05-44481 (RDD)

Dear Clerk of Courts:

Enclosed herewith please find the original document: South-Western City School District Board of Education's Response to Debtors' Seventh Omnibus Objection (Substantive) Pursuant to 11 U.S.C. 502 (b) and Fed. R. Bankr. P. 3007 to Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected on Debtors' Books and Records, and (C) Untimely Claims, along with a 3.5 disk containing the same. Please file the aforementioned document with the Court.

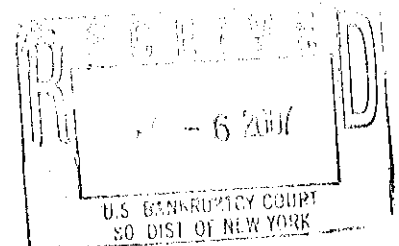
Very Truly Yours,



Kristina M. McNeish
Paralegal to Jeffrey A. Rich

Enclosures

cc: Delphi Automotive Systems, LLC
Kurtzman Carson Consultants, LLC
United States Trustee
John Wm. Butler, Jr.
John K. Lyons
Randall G. Reese
The Honorable Robert D. Drain
File



Hearing Date and Time: February 15, 2007 at 10:00 a.m.
Response Date and Time: February 8, 2007 at 4:00 p.m.

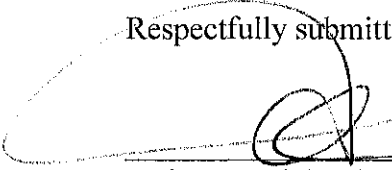
UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re : Chapter 11
:
DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)
:
Debtors. : (Jointly Administered)

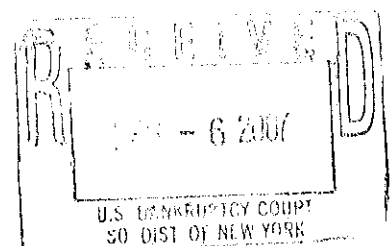
SOUTH-WESTERN CITY SCHOOL DISTRICT BOARD OF EDUCATION'S RESPONSE
TO DEBTORS' SEVENTH OMNIBUS OBJECTION (SUBSTANTIVE) PURSUANT TO
11 U.S.C. § 502(b) AND FED. R. BANKR. P. 3007 TO CERTAIN (A) INSUFFICIENTLY
DOCUMENTED CLAIMS, (B) CLAIMS NOT REFLECTED ON DEBTORS' BOOKS AND
RECORDS, AND (C) UNTIMELY CLAIMS.

Debtors' request for an entry of an order pursuant to 11 U.S.C. § 502(b) and Bankruptcy Rule
3007(a) disallowing and expunging the proof of claim submitted by the Board of Education of the
South-Western City School District should be denied for the reasons set forth in the following
Memorandum in Opposition.

Respectfully submitted,



Jeffrey A. Rich (#0017495)
Rich, Crites & Dittmer, LLC
300 East Broad Street, Suite 300
Columbus, Ohio 43215
Telephone: (614) 228-5822
Facsimile: (614) 540-7467
E-mail: jrich@richcrites.com
Attorney for Claimant South-Western City
School District Board of Education



MEMORANDUM IN OPPOSITION

I. Background

On October 8 and 14, 2005, Delphi Corporation and certain of its United States affiliates (collectively referred to herein as “Debtors”) filed in the United States Bankruptcy Court, Southern District of New York, voluntary petitions for reorganization pursuant to Chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended.

On July 28, 2006, the South-Western City School District Board of Education (referred to herein as “Claimant”) filed a Proof of Claim with this Court for all real property taxes accruing in tax year 2006, namely June 20, 2006, in the aggregate amount of \$164,519.24.

Subsequent thereto, on January 17, 2007, Debtors filed the instant Debtors’ Seventh Omnibus Objection (Substantive) Pursuant to 11 U.S.C. § 502(b) and Fed. R. Bankr. P. 3007 to Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected on Debtors’ Books and Records, and (C) Untimely Claims (referred to herein as “Seventh Omnibus Claims Objection”). According to the Notice of Objection to Claim dated January 17, 2007, Debtors are requesting that Claimant’s Proof of Claim be disallowed and expunged on the basis of a books and records claim, which is defined in the Seventh Omnibus Claims Objection as a claim asserting liabilities or dollar amounts that the Debtors have determined are not owing pursuant to the Debtors’ books and records.

II. Analysis

Claimant’s Proof of Claim submitted on July 28, 2006, identifies an amount due and owing Claimant in the amount of \$164,519.24 for real property taxes becoming due and payable on June 20th, 2006, also referred to as taxes due for the second half of 2005. In accordance with the tax duplicates for real estate taxes for the second half of 2005, attached herein as Exhibits A and B,

Debtors real property taxes due for the second half of 2005 in Franklin County are in the amount of \$7,678.74 (Columbus-Southwestern C.S.) and \$293,157.48 (Franklin Township), respectively, for a total amount due and owing Franklin County of \$300,836.22. Claimant is entitled to a portion of those taxes due and owing in the amount of \$6,252.57 (Columbus-Southwestern C.S.) and \$158,266.67 (Franklin Township), for a total amount due and owing Claimant of \$164,519.24.

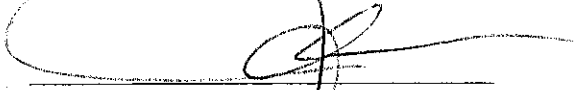
On January 23, 2007, Debtors submitted payment in the amount of \$176,396.25 to the Franklin County Treasurer as payment for real property taxes incurred for the first half of 2006, as identified in the Bankruptcy Module, attached hereto as Exhibit C. As identified in Exhibit C, the Franklin County Treasurer filed a Proof of Claim on July 28, 2006, in the amount of \$300,836.22, for real property taxes incurred the second half of 2005. Thus, Debtors' payment received on January 23, 2007, only satisfies the current taxes due and payable for the first half of 2006 while the taxes due for the second half of 2005, as identified in Claimant's Proof of Claim, remain unsatisfied. In addition, as identified in Exhibit C, Debtors also now have an outstanding balance of \$7,520.91 for penalties and fees accrued for its failure to satisfy the delinquent taxes identified in the Proof of Claim submitted by both the Claimant and the Franklin County Treasurer.

III. Conclusion

Based upon the foregoing, the Debtors' request for an entry of an order pursuant to 11 U.S.C. § 502(b) and Bankruptcy Rule 3007(a) disallowing and expunging the proof of claim submitted by the Board of Education of the South-Western City School District should be denied

WHEREFORE, the Board of Education of the South-Western City School District respectfully requests that the Debtors' request be denied.

Respectfully submitted,

A handwritten signature in black ink, appearing to be 'Jeffrey A. Rich', written over a horizontal line.

Jeffrey A. Rich (#0017495)
Rich, Crites & Dittmer, LLC
300 East Broad Street, Suite 300
Columbus, Ohio 43215
Telephone: (614) 228-5822
Facsimile: (614) 540-7467
E-mail: jrich@richcrites.com
Attorney for Claimant South-Western City
School District Board of Education

CERTIFICATE OF SERVICE

I hereby certify that a true and complete copy of the foregoing was served via United States mail, postage prepaid, on this 2nd day of February, 2007, upon the following:

Delphi Automotive Systems, LLC
5725 Delphi Drive
Troy, MI 48098
Tax ID: 38-3431131

Kurtzman Carson Consultants, LLC
12910 Culver Blvd., Suite I
Los Angeles, CA 90066

United States Trustee
33 Whitehall Street
21st Floor
New York, NY 10004

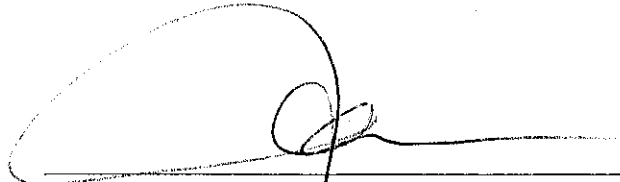
John Wm. Butler, Jr.
Skadden, Arps, Slate, Meagher & Flom, LLP
333 West Wacker Drive
Suite 2100
Chicago, IL 60606-1285

John K. Lyons
Skadden, Arps, Slate, Meagher & Flom, LLP
333 West Wacker Drive
Suite 2100
Chicago, IL 60606-1285

Randall G. Reese
Skadden, Arps, Slate, Meagher & Flom, LLP
333 West Wacker Drive
Suite 2100
Chicago, IL 60606-1285

Clerk of Courts
United States Bankruptcy Court
Southern District of New York
Delphi Corporation Claims
One Bowling Green
Room 534
New York, NY 10004-1408

Honorable Robert D. Drain
United States Bankruptcy Judge
United States Bankruptcy Court
Southern District of New York
One Bowling Green
Room 610
New York, NY 10004



Jeffrey A. Rich (#0017495)

Homestead Exemption
Property Valuation
Local Assessments
614-462-3246
614-462-3205
614-221-8124

ASSESSED VALUATIONS

% OF MARKET VALUE
- Building H - Homestead
- Land S - Subtotal T - Total

TAX RATES

RIG - Original Voted Millage
F - Composite Reduction Factor
JQ - Year First Delinquent

MAKE CHECKS PAYABLE TO:

RICHARD CORDRAY
FRANKLIN COUNTY TREASURER
373 South High Street, 17th Floor
Columbus, Ohio 43215-6306

PAYMENT HOURS DURING COLLECTION
8:00 A.M. - 4:00 P.M.

www.franklincountyohio.gov/treasurer

AR - Agriculture
AT - Adjusted Current
Tax
CT - Net Current Tax
DT - Delinquent Tax
DR - Delinquent Agr.
Recoupment
HS - Homestead
Reduction
IT - Interest on Tax
IR - Interest on Agr.
Recoupment
OT - Original Current Tax
PR - Penalty on Agr.
Recoupment
PT - Penalty Tax
RA - General Reduction
Amount
RB - 10% ROLLBACK
SB - 2 1/2% ROLLBACK

UC - Unpaid Current Tax
SPECIAL ASSESSMENTS
DM - Ditch Maintenance
LR - Light Rental
LT - Lights
MS - Miscellaneous
SD - Sidewalk
SR - Delinquent Sewer Rental
SS - Storm Sewer
ST - Street
SW - Sewer
WM - Water Main
WT - Delinquent Water
WC - Weed Cutting
CD - Community District
FA - False Alarm
SI - Special Improvement District
WW - Weed & Waste Removal
WR - Waste Removal

(1) NOTICE: If taxes are not paid within one year from the date they are due, property is subject to foreclosure for tax delinquency.
(2) NOTICE: If the taxes charged against this parcel have been reduced by the 2-1/2 per cent tax reduction for residences occupied by the owner but the property is not a residence occupied by the owner, the owner must notify the county auditor's office not later than March 31 of the year following the year for which the taxes are due. Failure to do so may result in the owner being convicted of a fourth degree misdemeanor, which is punishable by imprisonment up to 30 days, a fine up to \$250, or both, and in the owner having to repay the amount by which the taxes were erroneously or illegally reduced, plus any interest that may apply. If the taxes charged against this parcel have not been reduced by the 2-1/2 per cent tax reduction and the parcel includes a residence occupied by the owner, the parcel may qualify for the tax reduction. To obtain an application for the tax reduction or further information, the owner may contact the county auditor's office at 373 South High Street, 20th Floor, Columbus, Ohio 43215. Phone 614/462-4663.

INTEREST:

Interest is charged against delinquent real estate taxes twice each year, as follows:

- On first day of the month following close of 2nd-half collection interest is charged against all prior year delinquent taxes, excluding current taxes billed during present calendar year.
- On December 1 of each year, interest is charged against all delinquent taxes unpaid as of December 1.

PENALTIES:

A late payment penalty of 5% is assessed against current taxes when full payment is made within 10 days after tax collection deadline, 10% thereafter.

However, if 1st and 2nd-half current taxes are unpaid at 2nd-half deadline, the applicable penalty is assessed against total unpaid current taxes, including the 1st-half penalty.

Real Estate Taxes for 2nd Half of 2005

DUPL: 06/28/06 2-04

RICHARD CORDRAY
Franklin County Treasurer

VALUATIONS	FULL YEAR CURRENT TAXES	2ND-HALF TAXES	SPECIAL ASSESSMENTS	DIST/PARCEL NUMBER
L- 128450 B- 0 T- 128450 H- 0	OT 11078.82 RA -2412.34 AT 8666.48 RB 0.00 HS 0.00 SB 0.00 CT 8666.48	CT- 3324.13 UC- 3324.13 DT- 0.00 PT- 1030.48 IT- 0.00 AR- 0.00		570-216484-00
TAX RATES				2ND HALF TAX
ORIG 86.25 RF .217744				7678.74
				PAYMENT DUE DATE:
				Jun 20, 2006

BANK: STUB: 468556-1
OWNR: DELPHI AUTOMOTIVE SYSTEMS
L L C AFDT

DELPHI AUTOMOTIVE SYSTEMS
L L C AFDT
5725 DELPHI DR
TROY MI 48098

570-0019D -052-01 B-EXCPTN
BROAD & GEORGESVI
PT LOT 14
9.054 ACRES
CDQ

EFFECTIVE TAX RATE 67.469618

COLUMBUS-SOUTHWESTERN C.S.

MAKE CHECKS PAYABLE TO: RICHARD CORDRAY, FRANKLIN COUNTY TREASURER

VALUATIONS	FULL YEAR CURRENT TAXES	2ND-HALF TAXES	SPECIAL ASSESSMENTS	DIST/PARCEL NUMBER
L- 128450 B- 0 T- 128450 H- 0	OT 11078.82 RA -2412.34 AT 8666.48 RB 0.00 HS 0.00 SB 0.00 CT 8666.48	CT- 3324.13 UC- 3324.13 DT- 0.00 PT- 1030.48 IT- 0.00 AR- 0.00		570-216484-00
TAX RATES				2ND HALF TAX
ORIG 86.25 RF .217744				7678.74
				PAYMENT DUE DATE:
				Jun 20, 2006

OWNR: DELPHI AUTOMOTIVE SYSTEMS
L L C AFDT

DELPHI AUTOMOTIVE SYSTEMS
L L C AFDT
5725 DELPHI DR
TROY MI 48098

102164840057046855680007678740007678748

DUPL: 06/28/06
STUB: 468556-1

B-EXCPTN
BANK:

EXHIBIT

tabbies

A

Bankruptcy Module - Modify Case - 05-44481

Case:* **05-44481** Tracking: **Tracked**
District/Court:* **NEW YORK SOUTHERN BANKRUPTCY** Status: **Active**
Date Filed: **10/8/2005** as of **3/6/2006**
Chapter:* **11** ☒ Assets Case Closed:

Checked for Delinquent taxes in: (Updated 3/6/2006 -)

☒ Real Estate ☐ Personal Property ☐ Manufactured Homes

[View Case's Scanned Documents](#)

Proof of Claim: Latest POC filed on 7/28/2006 has been returned. [Print POC](#)
Processed in 104 weekdays
POC Amount: **\$300,836.22** Filing History Create POC
Date Filed: **1/23/2007** 07/28/2006- \$300,836.22- kjkovach
Date of Debt: **1/1/2005** (Del)
Secured Properties: 2 03/06/2006- \$130,232.13- (Del)
Unsecured Properties: 0 Administrative Filings [Add Filing](#)

Pre-Petition Taxes

POC Net Tax Due: **\$300,836.22** (Secured: \$300,836.22 Unsecured: \$0.00)
Administrative Filings: **\$0.00** (Secured: \$0.00 Unsecured: \$0.00)
POC Subtotal: **\$300,836.22** (Secured: \$300,836.22 Unsecured: \$0.00)
Trustee Payments: **\$0.00** (Secured: \$0.00 Unsecured: \$0.00)
Owner Payments: **\$0.00** (Secured: \$0.00 Unsecured: \$0.00)
Pre-Petition Due: **\$300,836.22** (Secured: \$300,836.22 Unsecured: \$0.00)

Post-Petition Taxes

Delinquent Taxes Due: **\$7,520.91** Owner Payments: **\$176,396.25**
Current Taxes Due: **\$176,396.25** Pre-Pay Account Balance: **\$0.00**
Post-Petition Due: \$183,917.16

■ Parcels & Manufactured Homes

■ Personal Property

■ Payments & Go Backs

■ Bankruptcy Parties

■ Attorney

■ Alerts

■ Pacer Updates

